

# WHEN & WHERE TO FILE FORM 460

This chapter reviews when and where committees file the Recipient Committee Campaign Statement (Form 460). All reports and statements filed under the Political Reform Act (“Act”) are public records available for public inspection. The Form 460 is the comprehensive report that displays all receipts and expenditures of a committee.

**Note:** The law provides that when committees have minimal activity, a shorter version of the campaign statement may be filed. A committee eligible to use the Recipient Committee Campaign Statement – Short Form (Form 450) or the Semi-Annual Statement of No Activity (Form 425) files reports at the same times and places.

## A. General Information

**Filing Schedules:** Filing schedules for specific election dates are posted on the FPPC’s website. Local jurisdictions may also post filing schedules that include additional local reporting requirements. Local committees should contact their local filing officer as some local jurisdictions may require filings in addition to what is required by the Act. Except where noted, statements filed on paper must be hand-delivered or postmarked and sent by first-class mail by the due date.

**Note:** The committee treasurer is responsible for meeting all applicable filing deadlines. Filing officers are not required to send reminder notices of upcoming deadlines; however, they are required to notify committees that have missed a filing deadline.

**Deadlines:** Deadlines that fall on a Saturday, Sunday, or an official state holiday are extended to the next business day. There are no other provisions for extending a deadline.

### Quick Tip

Some local agencies require additional statements before and after an election. Local campaign ordinances are posted on the FPPC website.

**Fines:** Filing after a deadline may lead to late filing penalties of \$10 for each day the statement is late. A committee required to file a paper and electronic report is subject to a \$10/day fine for each report, resulting in a fine of \$20/day. Filing officers may waive fines pursuant to the agency's guidelines.

**Failure to File:** Local and state filing officers must refer committees to the FPPC or another enforcement agency if a committee fails to file a campaign statement. Penalties of up to \$5,000 per violation may be assessed. Committees fined by the FPPC enforcement division are listed on the FPPC website.

## B. Electronic Filing

**State Committees:** State ballot measure committees are required to file electronically with the Secretary of State once they receive contributions totaling \$25,000 or more, or make expenditures totaling \$25,000 or more. Until a committee has triggered the electronic filing requirements, only paper reports are required.

However, once electronic filing requirements have been triggered, **all** future reports must be filed electronically and most must also be filed on paper, including the Form 410 (Statement of Organization). For detailed information on how to prepare online transmissions, contact the Secretary of State's office at [www.sos.ca.gov](http://www.sos.ca.gov).

**Local Committees:** Local committees should check with the local jurisdiction to determine whether electronic filing is required. Local agencies that institute electronic filing programs in accordance with Government Code Section 84615 may eliminate the requirement to file a paper copy of the Form 460.

**Website Postings:** The Secretary of State's website displays campaign statements filed by state ballot measure committees that file electronically with the Secretary of State. Some local agencies also post campaign statements, including those filed on paper.

### Quick Tip

For information on filing Form 410, Statement of Organization, and Form 497, 24-Hour/10-Day Contribution Report, see Chapters 1 and 8. These forms are often filed before the Form 460.

### Quick Tip

Most state committees must file the Form 460 in paper and electronic format.

## C. Campaign Statements

**Fair Political Practices Commission  
Filing Schedule for  
Committees Primarily Formed to Support/Oppose State Measures  
Listed on the November 6, 20XX Ballot**

<i>Deadline</i>	<i>Period</i>	<i>Form</i>	<i>Notes</i>
<b>Jan 31, 20XX</b> <i>Semi-Annual</i>	* - 12/31/XX	460	<ul style="list-style-type: none"> <li>All committees must file this report</li> </ul>
<b>Within 10 Business Days</b> <i>\$5,000 Report</i>	Ongoing - file anytime other than the 90-day election cycle	497	<p><b>Only e-filers file this report:</b></p> <ul style="list-style-type: none"> <li>File if a contribution of \$5,000 or more is received from a single source.</li> <li>No paper copy is required.</li> </ul>

### Semi-Annual Statements

Primarily formed and general purpose ballot measure committees file a semi-annual statement for each half of the year. For the period January 1 - June 30, a semi-annual statement is due on or before July 31. For the period July 1 - December 31, a semi-annual statement is due on or before January 31 of the following year. A semi-annual statement may be filed prior to the deadline.

The illustration above shows a portion of an FPPC filing schedule.

### Quarterly Statements

**Primarily Formed Ballot Measure Committees:** Before a measure is voted upon, committees primarily formed to support or oppose the measure must file quarterly statements, in addition to semi-annual and preelection statements. Recall committees must also file quarterly statements.

The statements are due on or before April 30, covering the period January 1 - March 31, and on or before October 31, covering July 1 - September 30. If a committee fails to qualify a measure for the ballot, or the measure does not otherwise appear on a ballot, the committee must file quarterly statements until it terminates. After an election, a quarterly statement is due only if the committee makes contributions or expenditures to support another measure.

**Ex 10.1** - In March, a committee qualified a measure that would appear on the November ballot. The committee must file a quarterly statement due April 30 and a semi-annual statement due July 31. Preelection statements are required before the November election. In December, the committee closes its bank account and files a termination statement. No further campaign reports are due.

**General Purpose Ballot Measure Committees:** General purpose ballot measure committees are not required to file quarterly reports.

## Preelection Statements

**Primarily Formed Ballot Measure Committees:** The Act requires two preelection statements be filed before the election. The deadlines for preelection statements depend upon the election date. Committee treasurers must obtain a copy of the filing schedule for the particular election. The second preelection statements, when required to be filed on paper, must be personally delivered to the filing officer(s) on or before the filing deadline, or sent by guaranteed overnight delivery. Regular mail may not be used.

**General Purpose Ballot Measure Committees:** The Act requires a preelection statement to be filed if the committee has activity of \$500 or more during specified time frames. Committee treasurers must obtain a copy of the filing schedule for the particular election.

State committees often file both an online and paper form.

## Committees Qualifying a Measure for the Ballot

A committee that is circulating petitions for a measure to appear on a ballot must file the Form 460 campaign disclosure report. The committee must file semi-annual statements and quarterly statements until the measure is approved for the ballot. Once the measure is approved for the ballot, the committee must file preelection statements as a primarily formed ballot measure committee. If the qualification effort is unsuccessful, the committee must continue to file quarterly statements and semi-annual statements until it terminates.

### Quick Tip

See Chapter 8 for information related to 24-Hour/10-Day contribution reports (Form 497).

## Monthly Statements – LAFCO Proposals

A committee primarily formed to support or oppose a LAFCO proposal must file monthly statements (instead of quarterly and semi-annual statements) from the date a petition application or resolution of application is filed until the measure is placed on the ballot. If a measure is not placed on the ballot, the committee must file monthly statements until it terminates. The first statement is due on the 15th

of the month following the date the application was filed with LAFCO or the date the committee qualifies, whichever is later. It will cover contributions and expenditures beginning January 1 of the year the committee began raising funds through the last day of the calendar month in which the application was filed or the committee qualifies. Subsequent statements are due on the 15th of each calendar month, covering the prior calendar month.

A company that is required to file monthly reports for LAFCO expenditures and also files FPPC campaign reports as a major donor should file separate campaign forms. One Form 461 would identify only the LAFCO expenditures and be filed pursuant to the LAFCO filing deadlines. The major donor would continue to file the Form 461 identifying both contributions and independent expenditures made in connection with LAFCO proceedings and political campaigns.

**Ex 10.2** - In June, a water district submits a resolution of application to the county LAFCO to expand the district's functions. A group of citizens opposes the idea and begins collecting contributions to campaign against the expansion. In July of the same year, the group reaches the \$2,000 committee qualification threshold. The committee's first statement must be filed by August 15 and will cover the period of January 1 through July 31.

## Candidate Controlled Ballot Measure Committees

**Candidate on Ballot:** When a candidate/officeholder is on the ballot for election and his or her election committee is filing preelection statements, all of his or her other controlled committees must also file preelection statements, including a candidate controlled ballot measure committee.

**Measure on Ballot:** Candidate election committees do not file preelection statements when only the measure is on the ballot.

Committees controlled by an officeholder or candidate to support his or her election to office (as well as state officeholder and legal defense committees) are not routinely required to file the quarterly reports required of a candidate's controlled primarily formed ballot measure committee. However, if the election committee contributes funds to the ballot measure committee, it will likely trigger special reports, including the Form 497. Reporting requirements are dependent upon the year of the election and the election date.

## Amendments

Amendments should be filed as soon as practicable in the same locations as the original statement. If a semi-annual statement is filed early and additional activity occurs during the reporting period, an amendment must be filed before the semi-annual deadline. There are specific deadlines for filing amendments to report contributor information. (See Chapter 2.)

## Faxing and Emailing Statements

Campaign statements that contain 30 pages or less may be faxed provided that the faxed copy of the campaign statement is the exact copy of the original version. The original document with an original signature must still be sent by first-class mail, guaranteed overnight delivery, or personal delivery within 24 hours of the filing deadline. Because the Form 497 does not require a signature, an original paper statement is not required.

**Note:** A filing officer may accept an email of a pdf version of a campaign report as a faxed statement. Contact the filing officer to determine if such a method of delivery is permitted.

## D. Where to File

### State Committees

#### Secretary of State (Original and 1 copy)

Political Reform Division  
1500 11th Street, Room 495  
Sacramento, CA 95814  
(916) 653-6224  
(916) 653-5045 (fax)  
www.sos.ca.gov

### Multi-County Committees

#### (Elections affecting more than one county)

Affected county with the largest number of registered voters

- Original & 1 Copy

### County Committees

County Clerk

- Original & 1 Copy

### Committees formed to support or oppose a LAFCO proposal

County Clerk of the county in which the proposal may be voted upon.  
Once a proposal is listed on a ballot, file as a multi-county, county or city committee

- Original & 1 Copy
- The LAFCO may also require a copy

### City Committees

City Clerk

- Original & 1 Copy

**Ex 10.3** - A measure will appear on the ballot in four southern California counties to provide bond funding for one multi-county transportation agency that operates in the four counties. Since the county with the largest number of registered voters is Los Angeles County, the committee must file the original and one copy of its reports with the Los Angeles County Registrar of Voters.

## Authority

The following Government Code sections and Title 2 regulations provide authority for the information in this chapter:

### Government Code Sections

- 81004 Reports and Statements; Perjury; Verification.
- 81004.5 Reports and Statements; Amendments.
- 81005 Reports and Statements; Filing Deadline on Weekend or Holiday.
- 81007 Mailing of Report or Statement.
- 81007.5 Faxing of Report or Statement.
- 81008 Public Records; Inspection; Reproduction; Time; Charges.
- 82027 Filing Officer.
- 84200 Semi-Annual Statements.
- 84200.5 Preelection Statements.
- 84200.6 Special Campaign Statements and Reports.
- 84200.8 Time for Filing Preelection Statements.
- 84202.3 Campaign Statements; Ballot Measure Committees.
- 84215 Campaign Reports and Statements; Where to File.
- 84252 Campaign Reporting (LAFCO).
- 84605 Who Shall File Online.
- 85309 Online Disclosure of Contributions.
- 91013 Late Filing of Statement or Report; Fees.

### Title 2 Regulations

- 18417 Campaign Reporting - LAFCO Proposals.
- 18425 24-Hour/10-Day Contribution Reports.
- 18426 Semi-Annual Statement Early Filing.